

2013 DRAFTING REQUEST

Bill

Received: 10/9/2012	Received By: jkreye
Wanted: As time permits	Same as LRB:
For: Administration-Budget	By/Representing: Quinn
May Contact:	Drafter: jkreye
Subject: Tax, Other - miscellaneous	Addl. Drafters:
	Extra Copies:

Submit via email: **YES**
 Requester's email:
 Carbon copy (CC) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

DOA:.....Quinn, BB0017 -

Topic:

Levy receipt notice

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	jkreye 10/15/2012			_____			
/P1	jkreye 11/30/2012	kfollett 10/17/2012	phenry 10/17/2012	_____	lparisi 10/17/2012		State
/P2	jkreye 1/30/2013	kfollett 11/30/2012	rschluet 11/30/2012	_____	srose 11/30/2012		State
"/P3		kfollett	phenry	_____	mbarman		State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
		1/30/2013	1/30/2013	_____	1/30/2013		

FE Sent For:

<END>

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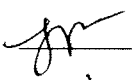
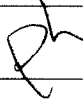
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		1P3/gf 11/30	1/30 ph				

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/P1		kfollett 10/17/2012	10/17/2012		lparisi 10/17/2012		State

FE Sent For:

<END>

Handwritten:
1/2/12
11/30
11/30/12

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1/2	jkreye	10/17	10/17	10/17			

FE Sent For:

<END>

0281
Kreye, Joseph

From: Hanaman, Cathlene
Sent: Monday, October 08, 2012 8:26 AM
To: Kreye, Joseph
Subject: FW: Statutory Language Drafting Request
Attachments: Levy Receipt Notification Drafting Instructions.docx

From: brian.quinn@wisconsin.gov [mailto:brian.quinn@wisconsin.gov]
Sent: Thursday, September 27, 2012 4:06 PM
To: Hanaman, Cathlene
Cc: Thornton, Scott - DOA; Frederick, Caitlin - DOA; Quinn, Brian D - DOA
Subject: Statutory Language Drafting Request

Biennial Budget:2013-15

Topic: Notification of Levy Receipt

Tracking Code: BB0017

SBO Team: TLGED

SBO Analyst: Quinn, Brian D - DOA
Phone: (608) 266-1923
E-mail: brian.quinn@wisconsin.gov

Agency Acronym: DOR

Agency Number: 566

Priority: Low

Intent:

Modify s. 71.91(6)(f) to allow the department to issue a receipt for the proceeds of a levy in the manner prescribed by the department.

Attachments: True

Please send completed drafts to statlanguage@wisapps.wi.gov

DRAFTING INSTRUCTIONS

Amend sec. 71.91(6)(f):

1. As soon as practicable after obtaining property, the department shall notify, ~~in writing,~~ the owner of any real or personal property in a manner prescribed by the department, ~~and the possessor of any personal property obtained by the department under this subsection.~~ That notice may be left at the person's usual place of residence or business. If the owner cannot be located or has no dwelling or place of business in this state, or if the property is obtained as a result of a continuous levy on commissions, wages or salaries, the department may mail a notice to the owner's last-known address. That notice shall specify the sum demanded and shall contain, in the case of personal property, an account of the property obtained and, in the case of real property, a description with reasonable certainty of the property seized.

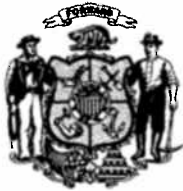
2. As soon as practicable after obtaining property, the department ~~shall notify the owner in the manner prescribed under subd. 1.~~ and shall cause a notice of the sale to be published in a newspaper published or generally circulated within the county where the property was obtained. If there is no newspaper published or generally circulated in that county, the department shall post that notice at the city, town or village hall nearest the place where the property was obtained and in at least 2 other public places. That notice shall specify the property to be sold and the time, place, manner and conditions of sale.

EFFECTIVE DATE

The effective date of the proposal should be the day after publication.

INTERESTED/AFFECTED PARTIES

Financial institutions and other possessors of levied property are the interested parties.



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0281/P1
JK:...

DOA:.....Quinn, BB0017 - Levy receipt notice

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

in 10-15-12

Don't Gen

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

INCOME TAXATION

Under current law, if a person who is liable for income taxes fails to pay the taxes within 10 days from the date that the taxes become delinquent, DOR may obtain (by) person's real or personal property and sell that property to pay the delinquent taxes. After DOR obtains the property, DOR must notify the property owner, in writing, that it has obtained the property and that the property will be sold if the delinquent taxes are not paid. DOR must also post a public notice of the sale.

This bill allows DOR to provide notice of obtaining a person's property in the manner prescribed by DOR. Under the bill, DOR does not have to provide notice to the property owner of the sale of the person's property, but must still post a public notice of the sale.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 SECTION 1. 71.91 (6) (f) 1. of the statutes is amended to read:

1 71.91 (6) (f) 1. As soon as practicable after obtaining property, the department
2 shall notify, in ~~writing~~ the manner prescribed by the department, the owner of any
3 real or personal property, ~~and the possessor of any personal property~~, obtained by the
4 department under this subsection. That notice may be left at the person's usual place
5 of residence or business. If the owner cannot be located or has no dwelling or place
6 of business in this state, or if the property is obtained as a result of a continuous levy
7 on commissions, wages or salaries, the department may mail a notice to the owner's
8 last-known address. That notice shall specify the sum demanded and shall contain,
9 in the case of personal property, an account of the property obtained and, in the case
10 of real property, a description with reasonable certainty of the property seized.

History: 1987 a. 312, 411; 1989 a. 31 ss. 2102b, 2102f; 1991 a. 39, 315; 1993 a. 205; 1995 a. 27, 224, 233, 428; 1997 a. 27, 237; 2001 a. 102, 103; 2003 a. 33, 288; 2009 a.
28.

11 **SECTION 2.** 71.91 (6) (f) 2. of the statutes is amended to read:

12 71.91 (6) (f) 2. As soon as practicable after obtaining property, the department
13 ~~shall notify the owner in the manner prescribed under subd. 1. and shall cause a~~
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15 within the county where the property was obtained. If there is no newspaper
16 published or generally circulated in that county, the department shall post that
17 notice at the city, town or village hall nearest the place where the property was
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28.

20 **(END)**

Kreye, Joseph

From: Quinn, Brian D - DOA <Brian.Quinn@wisconsin.gov>
Sent: Friday, November 30, 2012 12:17 PM
To: Kreye, Joseph
Subject: Levy Receipt Notice Modification

Joe,

On LRB-0281/P1, can you make a modification so that it takes effect July 1, 2014? There's apparently a desire to have this not come into effect until that time.

Thanks.

Brian Quinn
Executive Policy and Budget Analyst
Wisconsin Department of Administration
Division of Executive Budget and Finance
(608)-266-1923
Brian.quinn@wisconsin.gov



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0281/P1
JK:kjf:ph

P2
RMR

DOA:.....Quinn, BB0017 - Levy receipt notice

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

in 11-30-12

Don't Gen

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

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For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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SECTION 2. 71.91 (6) (f) 2. of the statutes is amended to read:

71.91 (6) (f) 2. As soon as practicable after obtaining property, the department shall notify the owner in the manner prescribed under subd. 1. and shall cause a notice of the sale to be published in a newspaper published or generally circulated within the county where the property was obtained. If there is no newspaper published or generally circulated in that county, the department shall post that notice at the city, town or village hall nearest the place where the property was obtained and in at least 2 other public places. That notice shall specify the property to be sold and the time, place, manner and conditions of the sale.

(END)

Insert 2-19

2013-2014 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0281/P2ins
JK:kjf:ph

9437

Insert 2 - 19

change
component
2

SECTION 1. Effective date, Revenue.

(1) LEVY RECEIPT NOTICE. The treatment of section 71.91 (6) (f) 1. and 2. of the
3 statutes takes effect on July 1, 2014.

Kreye, Joseph

From: Quinn, Brian D - DOA <Brian.Quinn@wisconsin.gov>
Sent: Wednesday, January 30, 2013 9:34 AM
To: Kreye, Joseph
Subject: Levy Receipt Notice 0281/P2

Joe,

On this one, DOR had the following request:

"Page 2, line 4, add, "...department under this subsection- and shall, upon request, provide a notice of property received under this subsection, to the possessor of the personal property. That notice may be left at the person's..."

This ensures that we can achieve our intent of providing levy receipts to financial institution in the small number of cases where the financial institution prefers to receive one (and takes the initiative to actually ask DOR for one)."

Brian Quinn
Executive Policy and Budget Analyst
Wisconsin Department of Administration
Division of Executive Budget and Finance
(608)-266-1923
Brian.quinn@wisconsin.gov



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0281/P2

JK:kjfrs

RAR

DOA:.....Quinn, BB0017 - Levy receipt notice

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

in 1-30-13

per

Don't Gen

1 AN ACT ...; relating to: the budget.

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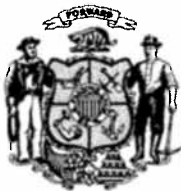
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19 to be sold and the time, place, manner and conditions of the sale.

20 **SECTION 9437. Effective dates; Revenue.**

21 (1) LEVY RECEIPT NOTICE. The treatment of section 71.91 (6) (f) 1. and 2. of the
22 statutes takes effect on July 1, 2014.

23 (END)



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0281/P3
JK:kjf:ph

DOA:.....Quinn, BB0017 - Levy receipt notice

FOR 2013-2015 BUDGET — NOT READY FOR INTRODUCTION

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SECTION 9437. Effective dates; Revenue.

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